

## **City Auditor**

### **Department Description**

The City Auditor is the city's chief accounting officer. The Office of the City Auditor is responsible for processing and maintaining accurate, systematic records of all the city's fiscal transactions, including certification of funds, receipts, disbursements, assets and liabilities. In addition to this, the Auditor's payroll unit handles the accurate bi-weekly generation of paychecks and tax-withholding remittance for over 9,000 city employees and through its Income Tax Division maintains the functions of income tax collection and audit. The City Auditor disseminates such fiscal facts, reporting periodically to city officials and the public in summaries and analytical schedules as prescribed in the City Charter.

The City Auditor has received for the last 25 years a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This certificate is the highest form of recognition for excellence in state and local government financial reporting.

The City Auditor assists in managing the city's long-term debt including the prompt payment of principal, interest and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased property taxes related to bonded debt voted directly by the public, both enterprise and non-enterprise.

### **Columbus Income Tax Division**

The Income Tax Division provides the service of collection, audit, and enforcement of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Codes and the collection of the hotel/motel tax for the City of Columbus and the Franklin County Convention Facilities Authority.

In addition to collecting the municipal tax for the City of Columbus, the Income Tax Division has contracts with and acts as the collection agent for the following municipalities: Brice, Canal Winchester, Grove City, Groveport, Harrisburg, Lithopolis, Marble Cliff, and Obetz.

### **Department Mission**

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Codes.

To provide efficient and effective collection of monies and audit services with continuous upgrade to the city tax and filing systems and all other necessary resources utilized in the process.

## **Department Goals and Objectives**

To ensure efficient and effective reporting regarding the city's finances to Columbus City Council, the Mayor and administrative agencies, the City Attorney, the Municipal Court Judges and Clerk, and the residents of Columbus.

To ensure accurate audit services and systematic collection of taxes and monitoring of the city's tax-generated revenues.

## **Strategic Priorities for 2006**

- Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping and reporting to its customers.
- Continue to ensure compliance with the Columbus City Charter and Columbus City Codes.
- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada.

## **2006 Budget Issues**

- The Auditor's Office funds the contract for the annual audits. Also funded is the Auditor's share of the maintenance contract for the accounting, budgeting and purchasing system software.
- Major items funded within the Income Tax Division's budget are a banking contract for the deposit of income tax and hotel/motel tax receipts, printing of tax forms, and postage costs.

## Budget and Program Summary

AUDITOR FINANCIAL SUMMARY					
<b>DIVISION SUMMARY</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Original Appropriation</b>	<b>2005 Estimated Expenditures</b>	<b>2006 Proposed</b>
City Auditor	\$ 2,673,403	\$ 4,402,564	\$ 4,330,377	\$ 4,182,713	\$ 4,245,611
Income Tax	5,139,418	6,127,522	6,736,551	6,606,227	7,590,219
<b>TOTAL</b>	<b>\$ 7,812,821</b>	<b>\$ 10,530,086</b>	<b>\$ 11,066,928</b>	<b>\$ 10,788,940</b>	<b>\$ 11,835,830</b>

DIVISION SUMMARY BY CHARACTER					
CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY	2003 Actual	2004 Actual	2005 Original Appropriation	2005 Estimated Expenditures	2006 Proposed
Personnel	\$ 1,943,475	\$ 1,833,911	\$ 1,964,795	\$ 1,864,368	\$ 2,077,589
Materials & Supplies	25,259	25,805	34,060	34,060	34,340
Services	700,669	2,225,443	2,331,522	2,284,285	2,133,682
Other	-	317,405	-	-	-
Capital	4,000	-	-	-	-
Transfers	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,673,403</b>	<b>\$ 4,402,564</b>	<b>\$ 4,330,377</b>	<b>\$ 4,182,713</b>	<b>\$ 4,245,611</b>
INCOME TAX GENERAL FUND EXPENDITURES SUMMARY	2003 Actual	2004 Actual	2005 Original Appropriation	2005 Estimated Expenditures	2006 Proposed
Personnel	\$ 4,540,670	\$ 4,695,529	\$ 5,093,893	\$ 4,947,599	\$ 5,330,765
Materials & Supplies	25,394	44,291	58,000	57,468	58,570
Services	573,354	1,387,702	1,584,658	1,599,160	2,200,884
Capital	-	-	-	2,000	-
<b>TOTAL</b>	<b>\$ 5,139,418</b>	<b>\$ 6,127,522</b>	<b>\$ 6,736,551</b>	<b>\$ 6,606,227</b>	<b>\$ 7,590,219</b>

DEPARTMENT SUMMARY BY FUND					
FUND SUMMARY	2003 Actual	2004 Actual	2005 Original Appropriation	2005 Estimated Expenditures	2006 Proposed
General	\$ 7,812,821	\$ 10,530,086	\$ 11,066,928	\$ 10,788,940	\$ 11,835,830
<b>TOTAL</b>	<b>\$ 7,812,821</b>	<b>\$ 10,530,086</b>	<b>\$ 11,066,928</b>	<b>\$ 10,788,940</b>	<b>\$ 11,835,830</b>

DEPARTMENT PERSONNEL SUMMARY					
DIVISION	FT/PT*	2003 Actual	2004 Actual	2005 Authorized	2006 Authorized
City Auditor	FT	26	22	34	34
	PT	2	2	4	4
Income Tax	FT	79	76	82	82
	PT	1	1	1	1
<b>TOTAL</b>		<b>108</b>	<b>101</b>	<b>121</b>	<b>121</b>
*FT=Full-Time PT=Part-Time					

City Auditor				
<b>Program:</b>	<b>Administration</b>		<b>2005</b>	<b>2006</b>
			<b>Appropriated</b>	<b>Budget</b>
<b>Program Mission:</b>	To administer the City Auditor's Office and Income Tax Division.	Expenditures	\$ 476,546	\$ 441,716
		Full-Time	4	4
		Part-Time	0	0
<b>Program:</b>	<b>Accounting and Financial Reporting</b>			
<b>Program Mission:</b>	To provide accounting and reporting of all city financial transactions; implement improvements to the city's accounting and reporting system; and publish the city's annual financial report.	Expenditures	\$ 2,837,940	\$ 2,861,268
		Full-Time	6	7
		Part-Time	0	0
<b>Program:</b>	<b>Auditing</b>			
<b>Program Mission:</b>	To pre-audit all city financial transactions.	Expenditures	\$ 766,099	\$ 686,639
		Full-Time	12	11
		Part-Time	1	1
<b>Program:</b>	<b>Payroll Auditing</b>			
<b>Program Mission:</b>	To process all city payrolls and insurance programs.	Expenditures	\$ 249,792	\$ 255,988
		Full-Time	3	3
		Part-Time	1	1

Income Tax				
<b>Program:</b>	<b>Administration</b>		<b>2005</b>	<b>2006</b>
			<b>Appropriated</b>	<b>Budget</b>
<b>Program Mission:</b>	To direct all administrative and operating functions of the division, including the fiscal duties, to enforce the collection of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Code, to ensure the collection and enforcement of the hotel/motel tax for the City of Columbus and Franklin County Convention Facilities Authority.	Expenditures	\$ 2,587,364	\$ 3,209,045
		Full-Time	10	10
		Part-Time	0	0
<b>Program:</b>	<b>Collection</b>			
<b>Program Mission:</b>	To collect, audit, enforce and process various types of income tax documents.	Expenditures	\$ 2,837,237	\$ 2,976,453
		Full-Time	42	42
		Part-Time	0	0
<b>Program:</b>	<b>Record Maintenance</b>			
<b>Program Mission:</b>	To perform account maintenance; to provide support functions for the audit staff; to sort and file all income tax returns and tax correspondence for quick retrieval, and to skip trace addresses for delinquent accounts and non-filers.	Expenditures	\$ 1,311,950	\$ 1,404,721
		Full-Time	23	23
		Part-Time	1	1

